



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Monterey
Salinas, California**

**Date: September 30, 2014
Filing Ref: MOT15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---|---------------------------------|
| 1. Employee Fringe Benefits | 10. Purchasing |
| 2. County Administrative Office | 11. Capital Projects Management |
| 3. Human Resources & Equal Opportunity | 12. Resource Management Agency |
| 4. Telecommunications | 13. Auditor-Controller |
| 5. Information Technology | 14. Treasurer-Tax Collector |
| 6. Risk Management & Benefits
Administration | 15. Revenue Division |
| 7. Fleet Management | 16. County Counsel |
| 8. Records Retention Center | 17. Benefit Programs Fund (ISF) |
| 9. Facilities & Facilities Projects
Management | 18. Workers' Compensation (ISF) |
| | 19. General Liability (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF MONTEREY**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forMichael J. Miller**Hitomi Sekine, Bureau Chief
Local Government Operations
Division of Accounting and Reporting**NameAuditor-ControllerTitle10-3-201410-8-2014DateDate**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2015

Based on Actual Costs for the Year Ended June 30, 2013

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
OPERATING DEPARTMENTS									
Board of Supervisors	\$ 96,305	\$ 32,220	\$ 6,865	\$ 169,565	\$ 85,318	\$ 390,273	\$ (14,272)	\$ -	\$ 376,001
Grand Jury	2,891	246	35	10,046	9,716	22,934	(2,208)	-	20,725
Insurance	-	-	-	-	-	-	(2,379)	-	(2,379)
Office of Emergency Services	27,324	8,659	13,139	21,917	13,562	84,601	(3,677)	-	80,925
Economic Opportunity Administration	9,157	103,577	3,396	39,636	78,810	234,576	26,750	-	261,325
Assessor	93,175	57,934	15,366	208,482	101,353	476,309	65,403	-	541,713
County Clerk/Recorder	194,884	23,989	21,697	109,171	60,373	410,114	170,831	-	580,946
Assessment Appeals Board	1	336	6	13	20,088	20,444	(19,507)	-	937
Clerk of the Board	94	7,504	5,997	64,355	27,818	105,768	28,107	-	133,874
Elections	16,902	34,459	10,894	1,114	40,693	104,062	(81,735)	-	22,327
Emergency Communications	109,863	100,060	105,036	33,318	105,970	454,247	1,183	-	455,430
District Attorney	287,260	189,589	71,580	294,872	169,231	1,012,531	47,106	-	1,059,638
Child Support Services	1,703	128,791	32,571	5,006	115,068	283,139	(47,165)	-	235,974
Public Defender	71,270	83,528	21,519	63,317	87,204	326,838	(39,343)	-	287,495
Coroner	55,955	16,408	3,706	43,617	11,741	131,427	(17,518)	-	113,910
Sheriff's Correctional Division	372,179	321,186	47,499	1,846,941	240,501	2,828,305	479,637	-	3,307,942
Sheriff	919,979	329,851	225,214	736,539	386,641	2,598,223	(566,456)	-	2,031,767
Juvenile Hall	282,931	211,501	24,283	173,741	167,049	859,505	(139,233)	-	720,272
Probation	58,797	201,886	56,696	58,419	328,617	704,415	52,410	-	756,824
Agricultural Commissioner	312,674	95,235	31,092	68,802	80,119	587,922	(71,990)	-	515,932
Produce Inspection	579	5,546	1,832	259	(404)	7,812	(1,089)	-	6,723
Building Services	148,094	42,068	16,706	276,096	92,808	575,772	(44,258)	-	531,514
Planning	99,082	51,867	20,814	305,830	376,679	854,272	(203,508)	-	650,763
Animal Services	74,830	30,503	8,822	32,803	20,858	167,816	(19,085)	-	148,731
Primary Health Care	48,113	327,522	71,700	28,723	257,378	733,436	(45,649)	-	687,787
Emergency Medical Services	21,533	14,750	13,987	1,816	13,821	65,907	(19,606)	-	46,301
Environmental Health	146,117	92,838	21,459	15,231	65,151	340,796	(85,634)	-	255,162
Public Guardian/Administrator	11,505	17,249	3,602	28,504	66,178	127,038	137,510	-	264,548
Children's Medical Services	2,454	71,641	15,709	3,293	57,116	150,213	(17,677)	-	132,536
Health	476,453	255,908	53,458	47,931	235,703	1,069,453	(355,788)	-	713,666
Military & Veterans' Services	1,189	9,300	3,156	13,566	7,131	34,342	(3,855)	-	30,487
Social Services	44,938	928,365	320,896	159,567	1,213,967	2,667,733	(286,292)	-	2,381,441
Area Agency on Aging	356	15,099	-	-	10,175	25,630	(4,674)	-	20,957
Agricultural Cooperative Extension	16,420	6,365	887	13,313	6,022	43,007	(7,285)	-	35,722
Lakes Fuel Spill	23	636	-	-	317	976	-	-	976
Parks	119,815	52,646	7,361	17,496	107,882	305,200	(237,021)	-	68,178
Total Operating Departments	\$ 4,124,845	\$ 3,869,259	\$ 1,256,980	\$ 4,893,296	\$ 4,660,652	\$ 18,805,033	\$ (1,327,967)	\$ -	\$ 17,477,066

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2015

Based on Actual Costs for the Year Ended June 30, 2013

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
NON-GENERAL FUND									
Public Works	\$ 84,697	\$ 187,116	\$ 63,775	\$ 573,778	\$ 292,217	\$ 1,201,582	\$ (260,192)	\$ -	\$ 941,391
County Library	196,467	125,083	65,255	349,914	121,557	858,276	174,361	-	1,032,637
IHSS PA-Administration	105	3,514	-	-	3,341	6,960	(5,437)	-	1,523
Fish & Game Propagation	4	181	-	1	117	303	(495)	-	(193)
Office for Employment Training	1,857	42,901	23,565	3,179	38,735	110,237	(128,823)	-	(18,586)
Community Action Partnership	161	6,294	-	-	3,225	9,680	(6,893)	-	2,787
Workforce Investment Board	184	3,945	1,663	-	(3,458)	2,334	-	-	2,334
Behavioral Health	76,808	503,389	93,590	53,605	394,020	1,121,412	12,661	-	1,134,073
Homeland Security Grant	92	3,163	-	-	1,453	4,708	-	-	4,708
Water Resources Agency	5,606	89,875	26,124	14,025	108,006	243,636	(125,421)	-	118,215
Emergency Communication - NGEN Radio Project	296	6,702	26,163	-	3,188	36,349	(135,204)	-	(98,855)
Natividad Medical Center	5,000	1,686,638	115,880	7,731	1,344,391	3,159,640	(274,978)	-	2,884,662
Resort at Nacimiento Lake	199	24,154	1,186	94	24,914	50,547	(3,501)	-	47,046
Resort at San Antonio Lake	23	2,176	-	-	1,896	4,095	(1,343)	-	2,752
Nacimiento Boat Patrol	29	2,153	-	-	2,285	4,467	-	-	4,467
North Shore Lake San Antonio	113	15,929	-	576	16,533	33,151	-	-	33,151
South Shore Lake San Antonio	166	20,394	514	990	21,406	43,470	-	-	43,470
Lake San Antonio & Nacimiento Administration	173	10,306	4,728	2,762	222	18,191	-	-	18,191
General Liability Insurance (ISF)	646	19,875	-	-	333,695	354,216	(154,280)	-	199,935
Workmens' Compensation (ISF)	425	15,081	-	-	22,838	38,344	6,365	-	44,709
Benefits (ISF)	640	19,567	-	-	12,698	32,905	(143,014)	-	(110,109)
Superior Court of CA - Mo Co	1,582,472	-	-	(11,040)	(479,817)	1,091,615	(1,575,096)	-	(483,481)
LAFCO	-	-	-	645	2,076	2,721	3,029	-	5,750
RDA - Successor Agency	-	-	-	-	45,955	45,955	-	-	45,955
All Others	5,073	12,561	229,385	42,771	96,831	386,621	(44,146)	-	342,476
All Others (Not Occupied)	349,643	-	-	273,191	-	622,834	(142,134)	-	480,700
Others	-	-	-	112,830	-	112,830	66,285	-	179,115
Total Non-General Fund	\$ 2,310,879	\$ 2,800,995	\$ 651,830	\$ 1,425,051	\$ 2,408,323	\$ 9,597,079	\$ (2,738,256)	\$ -	\$ 6,858,823
TOTAL	\$ 6,435,725	\$ 6,670,254	\$ 1,908,810	\$ 6,318,348	\$ 7,068,975	\$ 28,402,111	\$ (4,066,223)	\$ -	\$ 24,335,889